

Franchise Tax Board

NO ANALYSIS REQUIRED

Author: Baugh Analyst: Jeani Brent Bill Number: AB 110
Related Bills: None Telephone: 845-3410 Amended Date: 04/22/1999
Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Exclusion/Compensation Received by Kevin Green From the State to
Recompense Him for a Miscarriage of Justice

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☒ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is Pending.
- ☐ MINOR AMENDMENT - No change in approved position of _____. See comments below.
- ☒ OTHER - See comments below.

COMMENTS:

Under uncodified law, this bill would appropriate \$770,000 from the General Fund to Kevin Lee Green for a legislatively declared miscarriage of justice by which Mr. Green was unjustly convicted and incarcerated.

Under the Revenue and Taxation Code, this bill would provide that the amount received by a taxpayer under this bill would be excluded from gross income.

The April 22, 1999, amendments added an urgency statute clause. As a result, this bill would apply to taxable years beginning on or after January 1, 1999.

The April 22, 1999, amendment resolved the implementation consideration discussed in the department's analysis of the bill as amended March 25, 1999. Except for the implementation consideration and the effective date, the department's analysis of the bill as amended March 25, 1999, still applies.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input checked="" type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Franchise Tax Board Staff

Date

Jeani Brent

05/10/1999